



Annual Report 2023 / 2024

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MESSAGE FROM THE NORWEGIAN AMBASSADOR



First of all, thank you for the excellent cooperation over the last year and for always receiving the Embassy team and me with open arms and enthusiasm. It is truly an honour to promote and represent Norway and Norwegian interests in close partnership with you.

We have all had to adopt to the changing and increasingly challenging geopolitical situation. For more than two years, Ukraine and its people have been fighting for their - but also our - freedom. Latvia serves as an example to follow on several accounts in supporting Ukraine, from the state level to individual contributions. Recent debates about trade restrictions and further sanctions indicate that businesses have an important role to play too. There is no going back to business as usual. I am proud of the NCCL and its members leading the way in this regard, from organising charity fundraising events to providing employment opportunities for Ukrainian refugees. Keep up the good work, and slava Ukraini!

In line with the Norwegian Government's "All of Norway Export" initiative which has boosted the foreign service's focus on business promotion, I have visited Norwegian businesses all around Latvia, from Liepāja and Saldus to Balvi, Daugavpils and Jelgava. It is clear that our business footprint in Latvia is widespread in terms of both geography and sectors, so I am eager to continue showcasing the full breadth and diversity of Norwegian contributions to the Latvian economy and employment opportunities across the country.

The Norwegian Government's bold goal to increase export by 50% by 2030, oil and gas excluded, has already led to record-high exports of goods in 2023. However, for new Norwegian businesses to enter the Latvian market and for existing companies to expand, the regulatory framework and infrastructure must continue evolving in a business-friendly and sustainable direction. For this I will continue working within the Team Norway framework with the NCCL and Norwegian businesses – big or small, established in Latvia or looking for new opportunities – to continue promoting a business environment that benefits the strong bilateral relationship between Latvia and Norway.

H. E. Ine Måreng
Ambassador of Norway to Latvia
Honorary Member of NCCL

WELCOME BY NCCL CHAIRMAN



Dear NCCL Team Member!

On behalf of the Norwegian Chamber of Commerce in Latvia (NCCL), I extend our sincere gratitude for your unwavering support and collaboration throughout 2023! Your commitment to NCCL has played a pivotal role in fostering a resilient community during these challenging times. Thank you!

*In 2023, NCCL remained dedicated to offering valuable opportunities for networking, learning, and sharing best practices. Throughout 2023, we held various events, from engaging seminars to social events, one of which was **Norway vs Latvia hockey game during 2023 IIHF Ice-Hockey World Championship**, with over **100 participants**! Together with you, our members, we had a wonderful time at the game and celebrated Latvia winning the BRONZE MEDAL! Also in 2023, we united Latvia and Norway to honor the remarkable legacy of **Mariss Jansons** on his 80th birthday. This celebration was a true testament to the cultural bridge he built between Latvia and Norway.*

*2023 was also a time of change, as long-time NCCL Director **ILZE GAROZA** moved on to other challenges, and new NCCL Director **KRISTA VAHTELE** stepped in quickly and professionally, to keep **TEAM NCCL** moving forward, maintaining NCCL's position as one of the **TOP 3** Business Chambers in Latvia! **A HUGE THANK YOU** to Ilze Garoza, for all her work! NCCL would not be, where NCCL is today, without her! Go Ilze!*

NCCL needs your participation! If you have event ideas, or suggestions for speakers or events in 2024, please don't hesitate to share them with us. Your feedback is crucial in ensuring that NCCL continues to meet the evolving needs of our members!

*By renewing your membership for 2024, you actively contribute to the strength and vibrancy of our community. Business growth and success are products of collective effort, and we believe that together, we can overcome challenges and capitalize on opportunities, in order to **DOMINATE** in 2024.*

Enclosed with this letter is your membership invoice for 2024. A BIG THANK YOU in advance for your continued support, and we look forward to seeing you at the next NCCL event!

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Matīss Kukainis
NCCL Chairman of the Board
Founder and Partner at Spīgulis & Kukainis



Membership at the end of 2023

- 83 members in good standing
- 15 NEW members
- 1 new PLATINUM member



Events

- 23 events with over 1100 participants
- 1 business missions to Oslo
- 2 Nordic Baltic Business Forums
- 2 Female Focus networking events



Communication

- Regular direct communication with the members
- Weekly communication on social media channels:
 - LinkedIn (over 1300 followers)
 - Facebook (over 1500 followers)

MAINTAINING A STRONG & ACTIVE NCCL MEMBER COMMUNITY



At the Annual General Meeting, which was officially opened by NCCL Chairman of the Board, **Matīss Kukainis**, attendees were greeted with welcome words from the Ambassador of Norway, **H.E. Ine Måreng**. The Norwegian Embassy in Latvia is NCCL's closest partner in representing and promoting Norwegian business, culture and values, and close bilateral trade and economic relations between Norway and Latvia. Since September 2022, **H.E. Ine Måreng** provided an update on the current situation in Norwegian-Latvian bilateral relations, setting the tone for the discussions to follow.

Following the ambassador's remarks, Andris Strazds, Adviser to the Council of Latvijas Banka, delivered a keynote address titled "The Economy of Latvia in the Whirlwinds of Geopolitical Developments." In his speech, Strazds provided insights into the challenges and opportunities facing Latvia's economy amidst ongoing geopolitical shifts.

During the AGM, the results of member voting were presented, including introduction to the NCCL Board for 2023/2024.



DISCUSSING FUTURE PERSPECTIVE AND COMPETITIVE ADVANTAGES OF LATVIA



Joint Business Luncheon with Edgars Rinkēvičs, President of Latvia



It was an honor to host **President Edgars Rinkēvičs** and delve into the future perspectives & competitive advantages of Latvia. More than 200 foreign investors gathered to explore opportunities for collaboration, gain deeper insights into Latvia's economic landscape, and forge new business connections.

During his address, the President shared his insights on Latvia's future prospects and competitive advantages. The event was well-received and included a Q&A session where attendees discussed human capital, competitiveness, green course, sustainability, and better governance topics.

The event was moderated by journalist Pauls Raudseps. Following the engaging discussions, attendees enjoyed a networking lunch buffet provided by the **Radisson Blu Latvija Conference & Spa Hotel**, Riga, further fostering connections and relationships among participants.



PROMOTING KNOWLEDGE TRANSFER FROM NORWAY TO BALTICS



Baltic-Norwegian Business Forum “Accelerating growth in the Baltic Region”



The first **Baltic-Norwegian Business Forum** took place during **Oslo Innovation Week**, marking a significant milestone in fostering collaboration and exploring business opportunities between the Baltic countries and Norway. Hosted in collaboration with **Oslo Chamber of Commerce** and the Norwegian-Baltic chambers, including **Norwegian Estonian Chamber of Commerce**, **Norwegian - Lithuanian Chamber of Commerce**, **Norwegian Chamber of Commerce in Latvia**, and **Lithuanian-Norwegian Chamber of Commerce**, the event drew attention to the vast business potential across borders.

Attendees were treated to insightful presentations and discussions aimed at understanding how to succeed in the Baltic Region. **Evita Nedzvecká (LIAA)** kicked off the event by shedding light on export and investment trends between the Baltics and Norway. Additionally, **Rud Pedersen Public Affairs** provided an overview of business opportunities in the Baltics, while **Innovasjon Norge** highlighted opportunities in Norway.

The forum featured excellent presentations, case studies, and engaging discussions focused on the strategies necessary for success in both regions. Tom O. Kleppe skillfully moderated the event, ensuring smooth flow and active participation from attendees.

Special thanks to the speakers from **Visma**, **Staticus**, **HansaMatrix**, **Glamox**, **Stansefabrikken**, and **Helmes** for sharing their insights and experiences. Their contributions added immense value to the discussions, further emphasizing the potential for collaboration and growth between Baltic and Norwegian businesses.



PROMOTING KNOWLEDGE TRANSFER BETWEEN NCCL MEMBERS



NCCL Members' Visit to Platinum Member Olainfarm



On 31 October 2023, NCCL members had an opportunity to visit **Olainfarm AS**. **Jānis Buks**, Chairman of the Supervisory Board and **Juris Bundulis**, Chairman of the Board, provided the participants with valuable insights into Olainfarm's operations and future plans. Additionally, we had the unique opportunity to observe the pharmaceutical ingredient manufacturing process.

Olainfarm AS, the subsidiary of AB City AS, is one of the largest companies in the Baltic states with 50 years of experience in the production of medicines and chemical pharmaceutical products. The company produces high quality, safe and effective products for Latvia and the world.

Olainfarm's products are exported to more than 60 countries. The consolidated turnover of the company group in 2021 reached 137,7 million euro. Approximately 840 employees perform daily work in the company, ensuring a continuous product production process in 24/7 mode. Olainfarm AS has been awarded the Gold category in the Sustainability Index and has been assessed as a Family Friendly Company.



PROMOTING KNOWLEDGE TRANSFER BETWEEN FEMALE LEADERS



2 Female Focus Networking Luncheons with 4 Highly-Esteemed Speakers

Continuing the Female Focus networking series aimed at promoting female leadership in Latvia, in 2023, NCCL together with the Swedish Chamber of Commerce in Latvia and with the support of Norwegian and Swedish Embassies organised **two Female Focus luncheons** with **four highly-esteemed and inspiring speakers**, representing the Nordic business and diplomatic community. The event series were started in 2014 and have been highly acclaimed among NCCL and SCCL members and friends.

The **Female Focus networking series** was started in 2014 by the NCCL and the Swedish Chamber of Commerce in Latvia (SCCL). Female Focus is inspired by Scandinavian values and introduces speakers with different professional backgrounds inspiring both head & heart sharing their experience on relevant topics such as leadership, entrepreneurship, meeting professional and private challenges, and work & life balance.



Picture left: Female Focus networking lunch with the Journalist and Author **Tone Skårdal Tobiasson** and ice-hockey coach **Ingūna Lukaševiča**. This Female Focus Networking Breakfast was held on April 18, 2023, at Kalķu vārti.

Picture right: Female Focus networking lunch with Latvian Railways Management Board Member, BICG Supervisory Board Member **Vita Balode Andrews** and Investor Relations Manager at Equinor, **Ieva Ozola**. This Female Focus Networking Luncheon was held on November 2, 2023, at Hilton Garden Inn Riga Old Town.



KEEPING TRADITIONS ALIVE



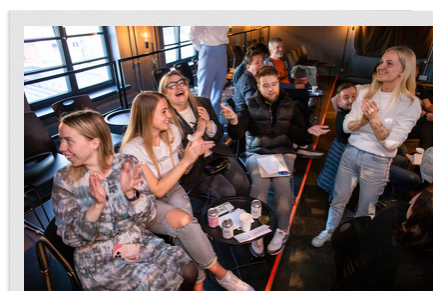
Celebrating May 17 - Norwegian Culture week



With a diverse program for Norwegian investors, business associates, entrepreneurs, students and other interested parties, **"Norwegian Culture Week"** was held, with 12 widely attended events, organized with the aim of recognizing Norwegian investments in Latvia and strengthening bilateral cooperation between Norway and Latvia in business, culture and education.

The Norwegian Culture Week ended on May 17th, 2023 with the **World Ice-Hockey Championship match between Norway and Latvia** and the **Celebration of the Norwegian Constitution Day**.

The Norwegian Culture Week was organized by the **NCCL** in cooperation with the **Norwegian Embassy in Riga**, **Investment and Development Agency of Latvia - LIAA**, and NCCL member companies - **DNB Riga Service Centre**, **Orkla Latvija**, **TRY Dig Latvija**, **Valodu māja - House of Languages** and **GRIFS AG**.



PROMOTING CULTURAL TIES



80th anniversary of the legendary Latvian conductor Mariss Jansons



On December 8, 2023, we celebrated the 80th anniversary of the legendary **Latvian conductor Mariss Jansons**. The evening commenced with a pre-concert talk and the opening of an exhibition by the **Norwegian painter Håkon Gullvåg**. This was followed by a remarkable symphonic concert, where the **Latvian National Symphony Orchestra**, led by **Andris Poga** and featuring violinist **Gidon Kremer**, delivered an awe-inspiring performance.

On December 9, we participated in another event commemorating Mariss Jansons' 80th birthday. An **exhibition** titled "**Pinnacles**" by the esteemed **Norwegian painter Håkon Gullvåg** was inaugurated at the **Latvian National Library**. Alongside Gullvåg's portraits of Jansons, the exhibition showcased the artist's illustrations for the works of **Henrik Ibsen** and **Knut Hamsun**.

We express our sincere gratitude to all who contributed to the success of this event, including the **Norwegian Embassy in Riga**, **Embassy of Latvia in Norway**, **Linstow Baltics**, **Audi**, **Livonia Print**, **DNB Riga Service Centre**, and **Norwegian Air**.



PROMOTING CULTURAL TIES



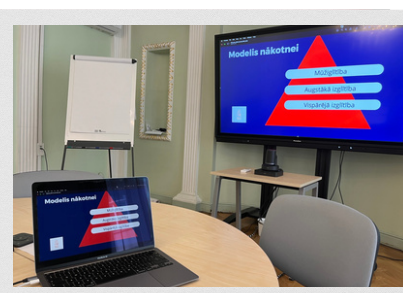
Visit to the Ministry of Education and Science



On June 14, a delegation of NCCL members visited **Ministry of Education and Science** to discuss ways of expanding Norwegian language teaching in Latvia, raise the quality of education and address the current and future labour market needs.

During the visit, NCCL also handed to Latvia's Minister of Education and Science a letter, co-signed by NCCL Executive Director and seven NCCL member companies - **Atea Global Services, Circle K Business Centre, DNB Riga Service Centre, Norwegian Air Resources, Tietoevry Latvia, VISMA, Zalaris** - seeking Ministry's support and input in expanding Norwegian language teaching in Latvia.

Taking into account the close bilateral ties between Latvia and Norway in the field of defence as part of the North Atlantic Treaty Organization (NATO), as well as the close economic cooperation within the European Economic Area and Norway's significant contribution to the Latvian economy through the Norwegian financial instrument, NCCL together with its members, which have co-signed the letter, emphasizes the value and importance of expanding Scandinavian language teaching in Latvia.



KEEPING TRADITIONS ALIVE

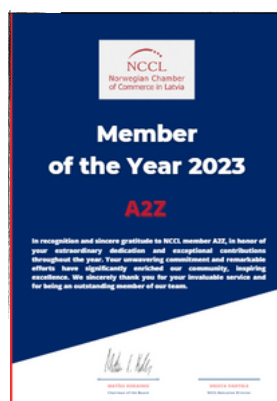


NCCL Christmas Party at the Ambassador's Residence



Keeping one of its most cherished traditions alive, at the end of 2022 NCCL members gathered at the Norwegian Ambassador's Residence in Riga on December 15 for **NCCL & Team Norway Christmas Party**! The NCCL & Team Norway Christmas party was a great opportunity for NCCL members to reconnect with one another, reflect on the past year, enjoy a nice meal and a wonderful performance by Ukrainian singer Anastaija Vasiļenko, who had relocated to Latvia after Russia's invasion of her home town in Ukraine. Many thanks to the Norwegian Ambassador Ine Måreng for hosting us!

As a tradition, NCCL organized a Christmas charity raffle with the possibility of winning valuable prizes, donated by the NCCL member community! In 2023, all proceeds from the NCCL Christmas charity drive, per NCCL Board decision, were transferred to the "Care Mobile" program in Ukraine, launched and implemented by "Ronald McDonald House Charities Latvija" (RMHC Latvija) providing primary medical care to civilians in Ukraine. We thank all our members for their generosity!



A2Z - NCCL Member of 2023

During the NCCL Christmas Party, NCCL also handed out a Certificate of Appreciation to **A2Z**, which was recognized by the NCCL Board as the **NCCL Member of the Year 2023** for extraordinary dedication and exceptional contribution throughout the year. Thank you, A2Z for being an outstanding member of our team!

Joint NCCL and FCCL "HAPPY HOUR" at Burzma



Members of the **Norwegian Chamber of Commerce in Latvia** and the **Finnish Chamber of Commerce in Latvia** gathered at Burzma for a joint event called "**Back to Work Happy Hour**." It was a fantastic evening filled with a great atmosphere, delicious cocktails, and mouthwatering snacks. Over 50 participants from the Nordic business community in Latvia joined in, thanks to the sponsorship from **CBRE Baltics**, a member of NCCL.

Burzma is a concept developed by **CBRE Baltics** together with masterminds of hospitality and interior design in Latvia, introducing a new and exciting taste journey to modern foodies and taste enthusiasts. Burzma offers ten restaurants and two bars with rooftop views of Old Town Riga. Breakfast, brunch, business lunches, coffee, snacks, and full dinner menu - order to go or sit down, relax and enjoy slowly. Whatever your cravings may be, **BURZMA** has you covered. Check it out!



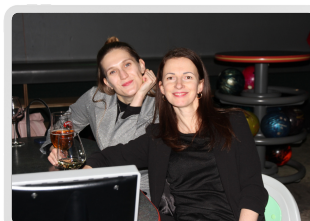
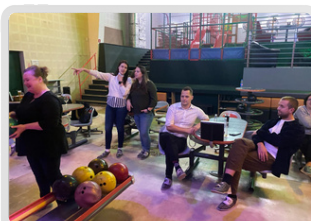
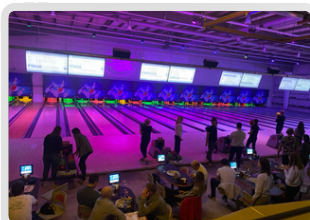
Joint NCCL & AmCham Bowling Tournament



Over 90 bowling enthusiasts and fans participated in the traditional **Joint Bowling Tournament**, jointly organised by the Norwegian and American Chambers of Commerce Latvia. The event took place on February 8, 2024 at the Pepsi Center in Riga, promoting fun and friendly competition between members and friends of both chambers of commerce!

This year the title of the winning team of the Joint Bowling Tournament, a trophy cup and prizes were awarded to **DNB team** with a combined score of **991 pts!**

The best team and best players were awarded with prizes generously provided by **Grand Palace Hotel, Grand Hotel Kempinski Riga, Pepsi Center, R.B. Management** and **Hilton Garden Inn Riga Old Town**.



NCCL MEMBERS 2023 / 2024

NCCL HONORARY MEMBER

Norwegian Embassy in Riga

Diplomatic mission

<https://www.norway.no/en/latvia/>

PLATINUM MEMBERS

DNB Service Centre	Business Service Centre	www.dnb.no
Linstow Baltic	Real Estate Development	www.linstowbaltic.lv
Møller Mobility Group	Car retail & wholesale	www.vw.lv / www.audi.lv
Spīgulis & Kukainis	Law Firm	www.ska.lv
Olainfarm	Pharmaceuticals	www.olainfarm.lv

NCCL Platinum Members



Norwegian Embassy
Riga

Møller
Mobility Group



SPĪGULIS & KUKAINIS



NCCL Gold members



Rödl & Partner



GOLD MEMBERS

A to Z Group	Maritime Industry	www.atoz-group.eu
Atlas Premium	Food Production	www.apseafoods.com
BlueOr Bank	Banking / Finance	www.blueorbank.lv
Circle K Business Center	Business Service Centre	http://business-centre-europe.circlek.com/
Gjensidige	Insurance / Risk Management	www.gjensidige.lv
Husvik	House production	www.husvik.lv
Livonia Print	Printing production	www.livoniaprint.lv
META Advisory	Business Consulting	www.metaadvisory.lv
Norwegian Air Resources	Business Service Centre	www.norwegian.com
Orkla Latvija	Food / Beverage	www.orkla.lv
Reitan Convenience Latvia	Convenience / Retail	www.narvesen.lv
RTU Riga Business School	Education / Training	www.rbs.lv
Rodl & Partner	Law Firm	www.roedl.net
SunCrisp	Food Production	www.suncrisp.eu
Tietoevry	IT Business Service Centre	www.tietoevry.com
Zalaris HR Services Latvia	IT Business Service Centre	www.zalaris.com
Visma	IT Business Service Centre	www.visma.com

SILVER MEMBERS

Apsopic	Interactive visualisation, 3D	www.apsopic.com
AquaFence	Flood protection	www.aquafence.com
Atea Global Services	IT / Business Service Centre	www.ateaglobal.com
B2Kapital	Debt collection	www.b2holding.no
Behold	Real Estate management	
CBRE Baltics	Property management	www.cbre.lv
CODEX Advokat	Law Firm	www.codex.no
Cobalt	Law Firm	www.cobalt.legal
Entec Norplast	Maritime	www.norplast.lv
Glimstedt	Law Firm	www.glimstedt.lv
Grand Palace Hotel	Hotel / Restaurant	www.grandpalaceriga.com
Ellex Kļaviņš	Law Firm	www.ellex.lv
Grifs AG	Security services	www.grifsag.lv
Jets Vacuum	Sanitary systems	www.jetsgroup.com
Hilton Garden Inn Riga Old Town	Hotel / Restaurant / Hospitality	www.hilton.com
Karlsberg	Media / Printing / Publishing	
Kronbergs Čukste Levin	Law Firm	www.levinlaw.lv
Koda Manufacturing	Maritime Industry	

Company name	Industry	Website
LAPA Ltd.	Maritime	www.lapa.lv
Leinonen	Accounting / Consulting	www.leinonen.eu
Libra Plast	Maritime production	www.libraplast.no
Lursoft	Database of Enterprises	www.lursoft.lv
Numeri	Accounting / Consulting	www.numeri.lv
Orkla Biscuit Production	Food / Beverage / FMCG	www.orkla.lv
PK Serviss	Construction Management	www.pkserviss.lv
Radisson BLU Latvija	Hotel / Events / Restaurant	www.radissonblu.com
Riga Ship Management	Maritime	www.shipmanagement.com.lv
Satema	Electrical manufacturing	www.satema.lv
Scandicast	Metal casting	www.scandicast.com
Sorainen	Law Firm	www.sorainen.com
Tilde	IT / AI / Translation	www.tilde.com
TRY DIG	IT Service / UX / UI	www.trydig.no
VA Government	Public Affairs	www.vagovernment.lv
Vitcake	IT / Telecommunications	www.vitcake.com
Working Day	Recruitment / HR	www.workingday.lv

BRONZE MEMBERS

Business Park Ogre	Business Park	
CreaKids	Preschool / Education	www.creakids.lv
Global Consulting	Fundraising / Consulting	www.globalconsulting.lv
Hotel Bergs	Hotel / Events	www.hotelbergs.lv
House of Languages	Language services	www.valodumaja.lv
IMG Logistics	Logistics	www.imglog.eu.com
JPR Bemanning	Outsourcing services	
Mektron	Business Development Services	
Numero Latvia	Accounting / Consulting	www.numero.no
RTS Baltic	Logistics	www.rts.ee
R.B. Management	Real Estate Development	
Redefilms	Advertising	
Scanfreight Latvia	Transportation / Logistics	www.scanfreight.lv
Slokenbergs Consulting	Legal	
SWH Sets	IT / Telecommunication	www.swh.sets.lv

Company name	Industry	Website
Barnabas Focus	Charity Organization	
CSR Latvia	Responsible Business platform	www.ksalativija.lv
Latvian Foster Family Association	Charity organization	www.labiedriba.lv
MOT Society	Youth empowerment	www.mot.lv
Nordic Council of Ministers' Office in Latvia	Nordic cooperation	www.norden.lv
RTU Innovation Program	Education	www.mba.rtu.lv

Individual members

Andre V. Demarest
 Andis Šadurskis
 Cecilie Lanes
 Ilze Garoza
 John Ivar Lundberg
 Jorn Hennie

REVENUE AND EXPENSES



Revenue and expenses	2023	2022
	EUR	EUR
Membership fees	54 740	43 502
Received donations and grants	880	1 500
Other income	37 168	15 971
TOTAL INCOME	92 788	60 973
Administrative and operating expenses:		
Salaries	(36 332)	(34 478)
State mandatory social security contributions	(8 886)	(8 133)
Other expenses	(6 009)	(22 186)
TOTAL EXPENSES	(80 232)	(64 979)
<u>INCOME AND EXPENSES DIFFERENCE</u>	12 556	(3 824)

Matīss Dāvis Kukainis
Chairman of the Board

03 April 2024

BALANCE SHEET ON 31 DEC 2023



Assets	2023	2022
	EUR	EUR
Long Term Assets	-	789
Current Assets		
Trade Receivables	4 418	90
Prepaid expenses	441	642
Cash	49 650	40 148
Total Current Assets	54 509	40 880
<u>TOTAL ASSETS</u>	<u>54 509</u>	<u>41 669</u>

Funds and Liabilities	2023	2022
	EUR	EUR
Funds	47 380	34 824
Reserve Fund	47 380	34 824
Current liabilities	7 129	6 845
Taxes and social security payment	1 522	1 537
Deffered income	-	2 500
Other liabilities	1 991	1 935
Accrued liabilities	873	873
<u>TOTAL ASSETS</u>	<u>54 509</u>	<u>41 669</u>

Matīss Dāvis Kukainis
Chairman of the Board

03 April 2024

Biedrības „Norvēģijas Tirdzniecības kamera Latvijā” revīzijas komisijas ziņojums

Mūsu atzinums par finanšu pārskatiem

Esam veikuši biedrības Norvēģijas Tirdzniecības kamera Latvijā, reģ. nr. 40008140322 (tālāk tekstā – nodibinājums/biedrība), 2023. gada pārskatā ietverto finanšu pārskatu revīziju. Pievienotie finanšu pārskati ietver:

- Bilanci uz 2023. gada 31. decembri;
- 2023. gada ieņēmumu un izdevumu pārskatu;
- 2023. gada ziedojumu un dāvinājumu pārskatu;
- finanšu pārskatu skaidrojumus, kas ietver nozīmīgāko grāmatvedības principu kopsavilkumu un citu paskaidrojošo informāciju.

Mūsaprāt, pievienotie finanšu pārskati sniedz patiesu un skaidru priekšstatu par biedrības finansiālo stāvokli 2023. gada 31. decembrī un par tās darbības finanšu rezultātiem 2023. gadā saskaņā ar Latvijas Republikas Ministru kabineta 2022. gada 14. jūlija izdotajiem noteikumiem Nr.439 “Noteikumi par biedrību, nodibinājumu un arodbiedrību gada pārskatiem un grāmatvedības kārtošānu vienkāršā ieraksta sistēmā”.

Atzinuma pamatojums

Mēs veicām revīziju saskaņā ar Latvijas Republikā atzītiem starptautiskajiem revīzijas standartiem. Mūsu atbildība, kas noteikti šajos standartos, ir aprakstīta mūsu ziņojuma sadaļā *Biedrības revīzijas komisijas atbildība par finanšu pārskatu revīziju*.

Mēs esam neatkarīgi no Biedrības saskaņā ar Starptautiskās Grāmatvežu ētikas standartu padomes izstrādātā Profesionālu grāmatvežu ētikas kodeksa (SGĒSP kodekss) prasībām. Mēs esam ievērojuši arī SGĒSP kodeksā noteiktos pārējos profesionālās ētikas principus un objektivitātes prasības.

Mēs uzskatām, ka mūsu iegūtie revīzijas pierādījumi dod pietiekamu un atbilstošu pamatojumu mūsu atzinumam.

Ziņošana par citu informāciju

Par citu informāciju atbild Biedrības valde. Citu informāciju veido vispārīgā informācija par Biedrību, kas ietverta pievienotā gada pārskatā.

Mūsu atzinums par finanšu pārskatiem neattiecas uz gada pārskatā ietverto citu informāciju, un mēs nesniedzam par to nekāda veida apliecinājumu.

Saistībā ar finanšu pārskata revīziju mūsu pienākums ir iepazīties ar citu informāciju un, to darot, izvērtēt, vai šī cita informācija būtiski neatšķiras no finanšu pārskata informācijas vai no mūsu zināšanām, kuras mēs ieguvām revīzijas gaitā, un vai tā nesatur cita veida būtiskas neatbilstības.

Ja, balstoties uz veikto darbu un ņemot vērā revīzijas laikā gūtās ziņas un izpratni par Biedrību un tās darbības vidi, mēs secinām, ka citā informācijā ir būtiskas neatbilstības, mūsu pienākums ir ziņot par šādiem apstākļiem. Mūsu uzmanības lokā nav nākuši apstākļi, par kuriem būtu jāziņo.

Biedrības valdes atbildība par finanšu pārskatiem

Biedrības valde ir atbildīga par tādu finanšu pārskatu, kas sniedz patiesu un skaidru priekšstatu, sagatavošanu saskaņā Ministru kabineta noteikumiem Nr. 439 "Noteikumi par biedrību, nodibinājumu un arodbiedrību gada pārskatiem un grāmatvedības kārtošanu vienkāršā ieraksta sistēmā", kā arī par tādas iekšējās kontroles sistēmas uzturēšanu, kāda saskaņā ar valdes viedokli ir nepieciešama, lai būtu iespējams sagatavot finanšu pārskatus, kas nesatur ne krāpšanas, ne kļūdas dēļ izraisītas būtiskas neatbilstības.

Sagatavojot finanšu pārskatus, valdes pienākums ir izvērtēt Biedrības spēju turpināt darbību, pēc nepieciešamības sniedzot informāciju par apstākļiem, kas saistīti ar Biedrības spēju turpināt darbību un darbības turpināšanas principa piemērošanu.

Biedrības revīzijas komisijas atbildība par finanšu pārskatiem

Mūsu revīzijas mērķis ir iegūt pietiekamu pārliecību par to, ka finanšu pārskati kopumā nesatur kļūdas vai krāpšanas dēļ izraisītas būtiskas neatbilstības, un sniegt Biedrības revīzijas komisijas ziņojumu, kurā izteikts atzinums. Pietiekama pārliecība ir augsta līmeņa pārliecība, bet tā negarantē, ka revīzijā, kas veikta saskaņā ar starptautiskajiem revīzijas standartiem, vienmēr tiks atklāta būtiska neatbilstība, ja tāda pastāv. Neatbilstības var rasties krāpšanas vai kļūdas dēļ, un tās ir uzskatāmas par būtiskām, ja var pamatoti uzskatīt, ka tās katra atsevišķi vai visas kopā varētu ietekmēt saimnieciskos lēmumus, ko lietotāji pieņem, balstoties uz šo finanšu pārskatu.

Veicot revīziju saskaņā ar starptautiskajiem revīzijas standartiem, visa revīzijas procesa gaitā mēs izdarām profesionālus spriedumus un saglabājam profesionālo skepticismu. Mēs arī:

- identificējam un izvērtējam riskus, ka finanšu pārskatos varētu būt krāpšanas vai kļūdas dēļ izraisītas būtiskas neatbilstības, izstrādājam un veicam revīzijas procedūras šo risku mazināšanai, kā arī iegūstam revīzijas pierādījumus, kas sniedz pietiekamu un atbilstošu pamatojumu mūsu atzinumam. Risks, ka netiks atklātas būtiskas neatbilstības krāpšanas dēļ, ir augstāks nekā risks, ka netiks atklātas kļūdas izraisītas neatbilstības, jo krāpšana var ietvert slepenas norunas, dokumentu viltošanu, informācijas neuzrādīšanu ar nodomu, informācijas nepatiesu atspoguļošanu vai iekšējās kontroles pārkāpumus;
- iegūstam izpratni par iekšējo kontroli, kas ir būtiska revīzijas veikšanai, lai izstrādātu konkrētajiem apstākļiem atbilstošas revīzijas procedūras;

- izvērtējam pielietoto grāmatvedības politiku atbilstību un grāmatvedības aplēšu un attiecīgās vadības uzrādītās informācijas pamatotību;
- izdarām secinājumu par vadības piemērotā darbības turpināšanas principa atbilstību, un, pamatojoties uz iegūtajiem revīzijas pierādījumiem, par to, vai pastāv būtiska nenoteiktība attiecībā uz notikumiem vai apstākļiem, kas var radīt nozīmīgas šaubas par Biedrības spēju turpināt darbību. Ja mēs secinām, ka būtiska nenoteiktība pastāv, revidentu ziņojumā tiek vērsta uzmanība uz finanšu pārskatā sniegto informāciju par šiem apstākļiem, vai, ja šāda informācija nav sniegta, mēs sniedzam modificētu atzinumu. Mūsu secinājumi ir pamatoti ar revīzijas pierādījumiem, kas iegūti līdz revīzijas komisijas ziņojuma datumam. Tomēr nākotnes notikumu vai apstākļu ietekmē Biedrība savu darbību var pārtraukt;
- izvērtējam vispārēju finanšu pārskata struktūru un saturu, ieskaitot atklāto informāciju un skaidrojumus pielikumā, un to, vai finanšu pārskati patiesi atspoguļo pārskata pamatā esošos darījumus un notikumus.

Mēs sazināties ar personām, kurām uzticēta Biedrības pārvalde, un, cita starpā, sniedzam informāciju par plānoto revīzijas apjomu un laiku, kā arī par svarīgiem revīzijas novērojumiem, tajā skaitā, par būtiskiem iekšējās kontroles trūkumiem, kādus mēs identificējam revīzijas laikā.

Biedrības Norvēģijas Tirdzniecības kamera Latvijā revīzijas komisija:

Lilita Beķere

Dace Šmerliņa

Rīgā, 2024. gada 2. aprīlī

DOKUMENTS PARAKSTĪTS AR DROŠU ELEKTRONISKO PARAKSTU, KAS
SATUR LAIKA ZĪMOGU,

INFORMATION ON THE ASSOCIATION

Biedrības nosaukums	<i>Norvēģijas Tirdzniecības kamera Latvijā (The Norwegian Chamber of Commerce in Latvia)</i>
Juridiskais statuss	<i>Biedrība</i>
Reģistrācijas Nr., vieta un datums	<i>50008111541, Rīga, 19. februāris, 2007.gads</i>
Juridiskā un pasta adrese	<i>Mazā Smilšu iela 12-9, Rīga, LV 1050, Latvija</i>
Valdes locekļi	<i>Matīss Dāvis Kukainis (Valdes priekšsēdētājs)</i> <i>Frode Grønvold (Valdes priekšsēdētāja vietnieks)</i> <i>Ilze Grase-Kļibilde (Valdes locekle)</i> <i>Snorre Karkkonen-Svensson (Valdes loceklis)</i> <i>Harolds Miķelis Bulmanis (Valdes loceklis), pārvēlēts 7.04.2022.</i> <i>Antra Zālīte (Valdes locekle), pārvēlēts 7.04.2022.</i> <i>Didzis Kļaviņš (Valdes loceklis), pārvēlēts 7.04.2022.</i>
Gada pārskatu sagatavoja	<i>Natalja Vickopa</i> <i>Galvenā grāmatvede</i> <i>Ārpakalpojumu uzņēmums Leinonen SIA</i>
Pārskata gads	<i>01.01.2023. – 31.12.2023.</i>
Iepriekšējais pārskata gads	<i>01.01.2022. – 31.12.2022.</i>
Revidenti un to adrese	<i>SIA Numeri valdes locekle Lilita Beķere</i> <i>Reģ. Nr. 40003563943</i> <i>Elizabetes iela 33-6, Rīga, LV-1011</i>



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